

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1386 be amended to read as follows:

- 1 Page 2, after line 42, begin a new paragraph and insert:
- 2 "SECTION 2. IC 6-1.1-18-3, AS AMENDED BY P.L.273-1999,
- 3 SECTION 53 (CURRENT VERSION), IS AMENDED TO READ AS
- 4 FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 3. (a) Except as
- 5 provided in subsection (b), the sum of all tax rates for all political
- 6 subdivisions imposed on tangible property within a political
- 7 subdivision may not exceed:
- 8 (1) one dollar and twenty-five cents (\$1.25) on each one hundred
- 9 dollars (\$100) of assessed valuation in territory outside the
- 10 corporate limits of a city or town; or
- 11 (2) two dollars (\$2) on each one hundred dollars (\$100) of
- 12 assessed valuation in territory inside the corporate limits of a city
- 13 or town.
- 14 (b) The proper officers of a political subdivision shall fix tax rates
- 15 which are sufficient to provide funds for the purposes itemized in this
- 16 subsection. The portion of a tax rate fixed by a political subdivision
- 17 shall not be considered in computing the tax rate limits prescribed in
- 18 subsection (a) if that portion is to be used for one (1) of the following
- 19 purposes:
- 20 (1) To pay the principal or interest on a funding, refunding, or
- 21 judgment funding obligation of the political subdivision.
- 22 (2) To pay the principal or interest on an outstanding obligation
- 23 issued by the political subdivision if notice of the sale of the
- 24 obligation was published before March 9, 1937.

(3) To pay the principal or interest upon:

(A) an obligation issued by the political subdivision to meet an emergency which results from a flood, fire, pestilence, war, or any other major disaster; or

(B) a note issued under IC 36-2-6-18, IC 36-3-4-22, IC 36-4-6-20, or IC 36-5-2-11 to enable a city, town, or county to acquire necessary equipment or facilities for municipal or county government.

(4) To pay the principal or interest upon an obligation issued in the manner provided in IC 6-1.1-20-3 (before its repeal) or IC 6-1.1-20-3.1 through IC 6-1.1-20-3.2.

(5) To pay a judgment rendered against the political subdivision.

~~(6) To meet the requirements of the family and children's fund for child services (as defined in IC 12-19-7-1).~~

~~(7)~~ (6) To meet the requirements of the county hospital care for the indigent fund.

(c) Except as otherwise provided in IC 6-1.1-19 or IC 6-1.1-18.5, a county board of tax adjustment, a county auditor, or the state board of tax commissioners may review the portion of a tax rate described in subsection (b) only to determine if it exceeds the portion actually needed to provide for one (1) of the purposes itemized in that subsection.

SECTION 3. IC 6-1.1-18-3, AS AMENDED BY P.L.273-1999, SECTION 54 (DELAYED VERSION), IS AMENDED TO READ AS FOLLOWS [EFFECTIVE MARCH 1, 2001]: Sec. 3. (a) Except as provided in subsection (b), the sum of all tax rates for all political subdivisions imposed on tangible property within a political subdivision may not exceed:

(1) forty-one and sixty-seven hundredths cents (\$0.4167) on each one hundred dollars (\$100) of assessed valuation in territory outside the corporate limits of a city or town; or

(2) sixty-six and sixty-seven hundredths cents (\$0.6667) on each one hundred dollars (\$100) of assessed valuation in territory inside the corporate limits of a city or town.

(b) The proper officers of a political subdivision shall fix tax rates which are sufficient to provide funds for the purposes itemized in this subsection. The portion of a tax rate fixed by a political subdivision shall not be considered in computing the tax rate limits prescribed in subsection (a) if that portion is to be used for one (1) of the following purposes:

(1) To pay the principal or interest on a funding, refunding, or judgment funding obligation of the political subdivision.

(2) To pay the principal or interest on an outstanding obligation issued by the political subdivision if notice of the sale of the obligation was published before March 9, 1937.

(3) To pay the principal or interest upon:

- 1 (A) an obligation issued by the political subdivision to meet an
 2 emergency which results from a flood, fire, pestilence, war, or
 3 any other major disaster; or
 4 (B) a note issued under IC 36-2-6-18, IC 36-3-4-22,
 5 IC 36-4-6-20, or IC 36-5-2-11 to enable a city, town, or
 6 county to acquire necessary equipment or facilities for
 7 municipal or county government.
- 8 (4) To pay the principal or interest upon an obligation issued in
 9 the manner provided in IC 6-1.1-20-3 (before its repeal) or
 10 IC 6-1.1-20-3.1 through IC 6-1.1-20-3.2.
- 11 (5) To pay a judgment rendered against the political subdivision.
- 12 ~~(6) To meet the requirements of the family and children's fund for~~
 13 ~~child services (as defined in IC 12-19-7-1).~~
- 14 ~~(7) (6)~~ To meet the requirements of the county hospital care for
 15 the indigent fund.
- 16 (c) Except as otherwise provided in IC 6-1.1-19 or IC 6-1.1-18.5, a
 17 county board of tax adjustment, a county auditor, or the state board of
 18 tax commissioners may review the portion of a tax rate described in
 19 subsection (b) only to determine if it exceeds the portion actually
 20 needed to provide for one (1) of the purposes itemized in that
 21 subsection.
- 22 SECTION 4. IC 6-1.1-18.5-9.7, AS AMENDED BY P.L.273-1999,
 23 SECTION 55, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JANUARY 1, 2001]: Sec. 9.7. (a) The ad valorem property tax levy
 25 limits imposed by section 3 of this chapter do not apply to ad valorem
 26 property taxes imposed under: ~~any of the following:~~
- 27 (1) IC 12-16, except IC 12-16-1; ~~or~~
 28 ~~(2) IC 12-19-5.~~
 29 ~~(3) IC 12-19-7.~~
 30 ~~(4) (2)~~ IC 12-20-24.
- 31 (b) For purposes of computing the ad valorem property tax levy
 32 limits imposed under section 3 of this chapter, a county's or township's
 33 ad valorem property tax levy for a particular calendar year does not
 34 include that part of the levy imposed under the citations listed in
 35 subsection (a).
- 36 (c) Section 8(b) of this chapter does not apply to bonded
 37 indebtedness that will be repaid through property taxes imposed under
 38 IC 12-19.
- 39 SECTION 5. IC 6-1.1-21-2 IS AMENDED TO READ AS
 40 FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 2. As used in this
 41 chapter:
- 42 (a) "Taxpayer" means a person who is liable for taxes on property
 43 assessed under this article.
- 44 (b) "Taxes" means taxes payable in respect to property assessed
 45 under this article. The term does not include special assessments,
 46 penalties, or interest, but does include any special charges which a

1 county treasurer combines with all other taxes in the preparation and
2 delivery of the tax statements required under IC 6-1.1-22-8(a).

3 (c) "Department" means the department of state revenue.

4 (d) "Auditor's abstract" means the annual report prepared by each
5 county auditor which under IC 6-1.1-22-5, is to be filed on or before
6 March 1 of each year with the auditor of state.

7 (e) "Mobile home assessments" means the assessments of mobile
8 homes made under IC 6-1.1-7.

9 (f) "Postabstract adjustments" means adjustments in taxes made
10 subsequent to the filing of an auditor's abstract which change
11 assessments therein or add assessments of omitted property affecting
12 taxes for such assessment year.

13 (g) "Total county tax levy" means the sum of:

14 (1) the remainder of:

15 (A) the aggregate levy of all taxes for all taxing units in a
16 county which are to be paid in the county for a stated
17 assessment year as reflected by the auditor's abstract for the
18 assessment year, adjusted, however, for any postabstract
19 adjustments which change the amount of the aggregate levy;
20 minus

21 (B) the sum of any increases in property tax levies of taxing
22 units of the county that result from appeals described in:

23 (i) IC 6-1.1-18.5-13(5) and IC 6-1.1-18.5-13(6) filed after
24 December 31, 1982; plus

25 (ii) the sum of any increases in property tax levies of taxing
26 units of the county that result from any other appeals
27 described in IC 6-1.1-18.5-13 filed after December 31,
28 1983; plus

29 ~~(iii) IC 6-1.1-18.6-3 (children in need of services and~~
30 ~~delinquent children who are wards of the county);~~ minus

31 (C) the total amount of property taxes imposed for the stated
32 assessment year by the taxing units of the county under the
33 authority of ~~IC 12-1-11.5 (repealed)~~, IC 12-2-4.5 (repealed),
34 IC 12-19-5 (**before its repeal**), or IC 12-20-24; minus

35 (D) the total amount of property taxes to be paid during the
36 stated assessment year that will be used to pay for interest or
37 principal due on debt that:

38 (i) is entered into after December 31, 1983;

39 (ii) is not debt that is issued under IC 5-1-5 to refund debt
40 incurred before January 1, 1984; and

41 (iii) does not constitute debt entered into for the purpose of
42 building, repairing, or altering school buildings for which
43 the requirements of IC 20-5-52 were satisfied prior to
44 January 1, 1984; minus

45 (E) the amount of property taxes imposed in the county for the
46 stated assessment year under the authority of IC 21-2-6 or any

1 citation listed in IC 6-1.1-18.5-9.8 for a cumulative building
 2 fund whose property tax rate was initially established or
 3 reestablished for a stated assessment year that succeeds the
 4 1983 stated assessment year; minus

5 (F) the remainder of:

6 (i) the total property taxes imposed in the county for the
 7 stated assessment year under authority of IC 21-2-6
 8 **(repealed)** or any citation listed in IC 6-1.1-18.5-9.8 for a
 9 cumulative building fund whose property tax rate was not
 10 initially established or reestablished for a stated assessment
 11 year that succeeds the 1983 stated assessment year; minus

12 (ii) the total property taxes imposed in the county for the
 13 1984 stated assessment year under the authority of IC 21-2-6
 14 or any citation listed in IC 6-1.1-18.5-9.8 for a cumulative
 15 building fund whose property tax rate was not initially
 16 established or reestablished for a stated assessment year that
 17 succeeds the 1983 stated assessment year; minus

18 (G) the amount of property taxes imposed in the county for the
 19 stated assessment year under:

20 (i) IC 21-2-15 for a capital projects fund; plus

21 (ii) IC 6-1.1-19-10 for a racial balance fund; plus

22 (iii) IC 20-14-13 for a library capital projects fund; plus

23 (iv) IC 20-5-17.5-3 for an art association fund; plus

24 (v) IC 21-2-17 for a special education preschool fund; plus

25 (vi) an appeal filed under IC 6-1.1-19-5.1 for an increase in
 26 a school corporation's maximum permissible general fund
 27 levy for certain transfer tuition costs; plus

28 (vii) an appeal filed under IC 6-1.1-19-5.4 for an increase in
 29 a school corporation's maximum permissible general fund
 30 levy for transportation operating costs; minus

31 (H) the amount of property taxes imposed by a school
 32 corporation that is attributable to the passage, after 1983, of a
 33 referendum for an excessive tax levy under IC 6-1.1-19,
 34 including any increases in these property taxes that are
 35 attributable to the adjustment set forth in ~~IC 6-1.1-19-1.5(a)~~
 36 **STEP ONE** or any other law; minus

37 (I) for each township in the county, the lesser of:

38 (i) the sum of the amount determined in IC 6-1.1-18.5-19(a)
 39 **STEP THREE** or IC 6-1.1-18.5-19(b) **STEP THREE**,
 40 whichever is applicable, plus the part, if any, of the
 41 township's ad valorem property tax levy for calendar year
 42 1989 that represents increases in that levy that resulted from
 43 an appeal described in IC 6-1.1-18.5-13(5) filed after
 44 December 31, 1982; or

45 (ii) the amount of property taxes imposed in the township for
 46 the stated assessment year under the authority of

- 1 IC 36-8-13-4; minus
- 2 (J) for each participating unit in a fire protection territory
- 3 established under IC 36-8-19-1, the amount of property taxes
- 4 levied by each participating unit under IC 36-8-19-8 and
- 5 IC 36-8-19-8.5 less the maximum levy limit for each of the
- 6 participating units that would have otherwise been available
- 7 for fire protection services under IC 6-1.1-18.5-3 and
- 8 IC 6-1.1-18.5-19 for that same year; ~~minus~~
- 9 ~~(K) for each county, the sum of:~~
- 10 ~~(i) the amount of property taxes imposed in the county for~~
- 11 ~~the repayment of loans under IC 12-19-5-6 that is included~~
- 12 ~~in the amount determined under IC 12-19-7-4(a) STEP~~
- 13 ~~SEVEN for property taxes payable in 1995; or for property~~
- 14 ~~taxes payable in each year after 1995, the amount~~
- 15 ~~determined under IC 12-19-7-4(b); and~~
- 16 ~~(ii) the amount of property taxes imposed in the county~~
- 17 ~~attributable to appeals granted under IC 6-1.1-18.6-3 that is~~
- 18 ~~included in the amount determined under IC 12-19-7-4(a)~~
- 19 ~~STEP SEVEN for property taxes payable in 1995, or the~~
- 20 ~~amount determined under IC 12-19-7-4(b) for property~~
- 21 ~~taxes payable in each year after 1995; plus~~
- 22 (2) all taxes to be paid in the county in respect to mobile home
- 23 assessments currently assessed for the year in which the taxes
- 24 stated in the abstract are to be paid; plus
- 25 (3) the amounts, if any, of county adjusted gross income taxes that
- 26 were applied by the taxing units in the county as property tax
- 27 replacement credits to reduce the individual levies of the taxing
- 28 units for the assessment year, as provided in IC 6-3.5-1.1; plus
- 29 (4) the amounts, if any, by which the maximum permissible ad
- 30 valorem property tax levies of the taxing units of the county were
- 31 reduced under IC 6-1.1-18.5-3(b) STEP EIGHT for the stated
- 32 assessment year; plus
- 33 (5) the difference between:
- 34 (A) the amount determined in IC 6-1.1-18.5-3(e) STEP FOUR;
- 35 minus
- 36 (B) the amount the civil taxing units' levies were increased
- 37 because of the reduction in the civil taxing units' base year
- 38 certified shares under IC 6-1.1-18.5-3(e).
- 39 (h) "December settlement sheet" means the certificate of settlement
- 40 filed by the county auditor with the auditor of state, as required under
- 41 IC 6-1.1-27-3.
- 42 (i) "Tax duplicate" means the roll of property taxes which each
- 43 county auditor is required to prepare on or before March 1 of each year
- 44 under IC 6-1.1-22-3.
- 45 SECTION 6. IC 6-1.1-29-9, AS AMENDED BY P.L.273-1999,
- 46 SECTION 57, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

JANUARY 1, 2001]: Sec. 9. (a) A county council may adopt an ordinance to abolish the county board of tax adjustment. This ordinance must be adopted by July 1 and may not be rescinded in the year it is adopted. Notwithstanding IC 6-1.1-17, IC 6-1.1-18, IC 6-1.1-19, ~~IC 12-19-7~~, IC 21-2-14, IC 36-8-6, IC 36-8-7, IC 36-8-7.5, IC 36-8-11, IC 36-9-3, IC 36-9-4, and IC 36-9-13, if such an ordinance is adopted, this section governs the treatment of tax rates, tax levies, and budgets that would otherwise be reviewed by a county board of tax adjustment under IC 6-1.1-17.

(b) The time requirements set forth in IC 6-1.1-17 govern all filings and notices.

(c) A tax rate, tax levy, or budget that otherwise would be reviewed by the county board of tax adjustment is considered and must be treated for all purposes as if the county board of tax adjustment approved the tax rate, tax levy, or budget. This includes the notice of tax rates that is required under IC 6-1.1-17-12.

SECTION 7. IC 6-3.5-1.1-15, AS AMENDED BY P.L.273-1999, SECTION 69, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 15. (a) As used in this section, "attributed levy" of a civil taxing unit means the sum of:

(1) the ad valorem property tax levy of the civil taxing unit that is currently being collected at the time the allocation is made; plus

(2) the current ad valorem property tax levy of any special taxing district, authority, board, or other entity formed to discharge governmental services or functions on behalf of or ordinarily attributable to the civil taxing unit; plus

(3) the amount of federal revenue sharing funds and certified shares that were used by the civil taxing unit (or any special taxing district, authority, board, or other entity formed to discharge governmental services or functions on behalf of or ordinarily attributable to the civil taxing unit) to reduce its ad valorem property tax levies below the limits imposed by IC 6-1.1-18.5; plus

(4) in the case of a county, an amount equal to the property taxes imposed by the county in 1999 for the county's welfare fund and welfare administration fund; **plus**

(5) in the case of a county, an amount equal to the property taxes imposed by the county in 2000 for the county's family and children's fund.

(b) The part of a county's certified distribution that is to be used as certified shares shall be allocated only among the county's civil taxing units. Each civil taxing unit of a county is entitled to receive a percentage of the certified shares to be distributed in the county equal to the ratio of its attributed levy to the total attributed levies of all civil taxing units of the county.

(c) The local government tax control board established by

IC 6-1.1-18.5-11 shall determine the attributed levies of civil taxing units that are entitled to receive certified shares during a calendar year. If the ad valorem property tax levy of any special taxing district, authority, board, or other entity is attributed to another civil taxing unit under subsection (b)(2), then the special taxing district, authority, board, or other entity shall not be treated as having an attributed levy of its own. The local government tax control board shall certify the attributed levy amounts to the appropriate county auditor. The county auditor shall then allocate the certified shares among the civil taxing units of his county.

(d) Certified shares received by a civil taxing unit shall be treated as additional revenue for the purpose of fixing its budget for the calendar year during which the certified shares will be received. The certified shares may be allocated to or appropriated for any purpose, including property tax relief or a transfer of funds to another civil taxing unit whose levy was attributed to the civil taxing unit in the determination of its attributed levy.

SECTION 8. IC 6-3.5-6-17.6, AS AMENDED BY P.L.273-1999, SECTION 70, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 17.6. (a) This section applies to a county containing a consolidated city.

(b) On or before July 15 of each year, the budget agency shall make the following calculation:

STEP ONE: Determine the cumulative balance in a county's account established under section 16 of this chapter as of the end of the current calendar year.

STEP TWO: Divide the amount estimated under section 17(b) of this chapter before any adjustments are made under section 17(c) or 17(d) of this chapter by twelve (12).

STEP THREE: Multiply the STEP TWO amount by three (3).

STEP FOUR: Subtract the amount determined in STEP THREE from the amount determined in STEP ONE.

(c) For 1995, the budget agency shall certify the STEP FOUR amount to the county auditor on or before July 15, 1994. Not later than January 31, 1995, the auditor of state shall distribute the STEP FOUR amount to the county auditor to be used to retire outstanding obligations for a qualified economic development tax project (as defined in IC 36-7-27-9).

(d) After 1995, the STEP FOUR amount shall be distributed to the county auditor in January of the ensuing calendar year. The STEP FOUR amount shall be distributed by the county auditor to the civil taxing units within thirty (30) days after the county auditor receives the distribution. Each civil taxing unit's share equals the STEP FOUR amount multiplied by the quotient of:

(1) the maximum permissible property tax levy under IC 6-1.1-18.5 for the civil taxing unit, plus, for a county, an

amount equal to the property taxes imposed by the county in 1999 for the county's welfare administration fund **and an amount equal to the property taxes imposed by the county in 2000 for the county's family and children's fund**; divided by

(2) the sum of the maximum permissible property tax levies under IC 6-1.1-18.5 for all civil taxing units of the county, plus an amount equal to the property taxes imposed by the county in 1999 for the county's welfare administration fund **and an amount equal to the property taxes imposed by the county in 2000 for the county's family and children's fund**.

SECTION 9. IC 6-3.5-6-18, AS AMENDED BY P.L.273-1999, SECTION 71, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 18. (a) The revenue a county auditor receives under this chapter shall be used to:

- (1) replace the amount, if any, of property tax revenue lost due to the allowance of an increased homestead credit within the county;
- (2) fund the operation of a public communications system and computer facilities district as provided in an election, if any, made by the county fiscal body under IC 36-8-15-19(b);
- (3) fund the operation of a public transportation corporation as provided in an election, if any, made by the county fiscal body under IC 36-9-4-42;
- (4) make payments permitted under IC 36-7-15.1-17.5;
- (5) make payments permitted under subsection ~~(f)~~; **(i)**; and
- (6) make distributions of distributive shares to the civil taxing units of a county.

(b) The county auditor shall retain from the payments of the county's certified distribution, an amount equal to the revenue lost, if any, due to the increase of the homestead credit within the county. This money shall be distributed to the civil taxing units and school corporations of the county as though they were property tax collections and in such a manner that no civil taxing unit or school corporation shall suffer a net revenue loss due to the allowance of an increased homestead credit.

(c) The county auditor shall retain the amount, if any, specified by the county fiscal body for a particular calendar year under subsection ~~(f)~~; **(i)**, IC 36-7-15.1-17.5, IC 36-8-15-19(b), and IC 36-9-4-42 from the county's certified distribution for that same calendar year. The county auditor shall distribute amounts retained under this subsection to the county.

(d) All certified distribution revenues that are not retained and distributed under subsections (b) and (c) shall be distributed to the civil taxing units of the county as distributive shares.

(e) The amount of distributive shares that each civil taxing unit in a county is entitled to receive during a month equals the product of the following:

- (1) The amount of revenue that is to be distributed as distributive

shares during that month; multiplied by

(2) A fraction. The numerator of the fraction equals the total property taxes that are first due and payable to the civil taxing unit during the calendar year in which the month falls, plus, for a county, an amount equal to the property taxes imposed by the county in 1999 for the county's welfare fund and welfare administration fund **and an amount equal to the property taxes imposed by the county in 2000 for the county's family and children's fund.** The denominator of the fraction equals the sum of the total property taxes that are first due and payable to all civil taxing units of the county during the calendar year in which the month falls, plus an amount equal to the property taxes imposed by the county in 1999 for the county's welfare fund and welfare administration fund **and an amount equal to the property taxes imposed by the county in 2000 for the county's family and children's fund.**

(f) The state board of tax commissioners shall provide each county auditor with the fractional amount of distributive shares that each civil taxing unit in the auditor's county is entitled to receive monthly under this section.

(g) Notwithstanding subsection (e), if a civil taxing unit of an adopting county does not impose a property tax levy that is first due and payable in a calendar year in which distributive shares are being distributed under this section, that civil taxing unit is entitled to receive a part of the revenue to be distributed as distributive shares under this section within the county. The fractional amount such a civil taxing unit is entitled to receive each month during that calendar year equals the product of the following:

(1) The amount to be distributed as distributive shares during that month; multiplied by

(2) A fraction. The numerator of the fraction equals the budget of that civil taxing unit for that calendar year. The denominator of the fraction equals the aggregate budgets of all civil taxing units of that county for that calendar year.

(h) If for a calendar year a civil taxing unit is allocated a part of a county's distributive shares by subsection (g), then the formula used in subsection (e) to determine all other civil taxing units' distributive shares shall be changed each month for that same year by reducing the amount to be distributed as distributive shares under subsection (e) by the amount of distributive shares allocated under subsection (g) for that same month. The state board of tax commissioners shall make any adjustments required by this subsection and provide them to the appropriate county auditors.

⊕ (i) Notwithstanding any other law, a county fiscal body may pledge revenues received under this chapter to the payment of bonds or lease rentals to finance a qualified economic development tax

project under IC 36-7-27 in that county or in any other county if the county fiscal body determines that the project will promote significant opportunities for the gainful employment or retention of employment of the county's residents.

SECTION 10. IC 6-3.5-6-18.5, AS AMENDED BY P.L.273-1999, SECTION 72, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 18.5. (a) This section applies to a county containing a consolidated city.

(b) Notwithstanding section 18(e) of this chapter, the distributive shares that each civil taxing unit in a county containing a consolidated city is entitled to receive during a month equals the following:

(1) For the calendar year beginning January 1, 1995, calculate the total amount of revenues that are to be distributed as distributive shares during that month multiplied by the following factor:

Center Township	.0251
Decatur Township	.00217
Franklin Township	.0023
Lawrence Township	.01177
Perry Township	.01130
Pike Township	.01865
Warren Township	.01359
Washington Township	.01346
Wayne Township	.01307
Lawrence-City	.00858
Beech Grove	.00845
Southport	.00025
Speedway	.00722
Indianapolis/Marion County	.86409

(2) Notwithstanding subdivision (1), for the calendar year beginning January 1, 1995, the distributive shares for each civil taxing unit in a county containing a consolidated city shall be not less than the following:

Center Township	\$1,898,145
Decatur Township	\$164,103
Franklin Township	\$173,934
Lawrence Township	\$890,086
Perry Township	\$854,544
Pike Township	\$1,410,375
Warren Township	\$1,027,721
Washington Township	\$1,017,890
Wayne Township	\$988,397
Lawrence-City	\$648,848
Beech Grove	\$639,017
Southport	\$18,906
Speedway	\$546,000

(3) For each year after 1995, calculate the total amount of

revenues that are to be distributed as distributive shares during that month as follows:

STEP ONE: Determine the total amount of revenues that were distributed as distributive shares during that month in calendar year 1995.

STEP TWO: Determine the total amount of revenue that the department has certified as distributive shares for that month under section 17 of this chapter for the calendar year.

STEP THREE: Subtract the STEP ONE result from the STEP TWO result.

STEP FOUR: If the STEP THREE result is less than or equal to zero (0), multiply the STEP TWO result by the ratio established under subdivision (1).

STEP FIVE: Determine the ratio of:

(A) the maximum permissible property tax levy under IC 6-1.1-18.5 ~~and IC 6-1.1-18.6~~ for each civil taxing unit for the calendar year in which the month falls, plus, for a county, an amount equal to the property taxes imposed by the county in 1999 for the county's welfare fund and welfare administration fund **plus the property taxes imposed by the county in 2000 for a county family and children's fund**; divided by

(B) the sum of the maximum permissible property tax levies under IC 6-1.1-18.5 ~~and IC 6-1.1-18.6~~ for all civil taxing units of the county during the calendar year in which the month falls, and an amount equal to the property taxes imposed by the county in 1999 for the county's welfare fund and welfare administration fund **plus the property taxes imposed by the county in 2000 for a county family and children's fund.**

STEP SIX: If the STEP THREE result is greater than zero (0), the STEP ONE amount shall be distributed by multiplying the STEP ONE amount by the ratio established under subdivision (1).

STEP SEVEN: For each taxing unit determine the STEP FIVE ratio multiplied by the STEP TWO amount.

STEP EIGHT: For each civil taxing unit determine the difference between the STEP SEVEN amount minus the product of the STEP ONE amount multiplied by the ratio established under subdivision (1). The STEP THREE excess shall be distributed as provided in STEP NINE only to the civil taxing units that have a STEP EIGHT difference greater than or equal to zero (0).

STEP NINE: For the civil taxing units qualifying for a distribution under STEP EIGHT, each civil taxing unit's share equals the STEP THREE excess multiplied by the ratio of:

(A) the maximum permissible property tax levy under

IC 6-1.1-18.5 ~~and IC 6-1.1-18.6~~ for the qualifying civil taxing unit during the calendar year in which the month falls, plus, for a county, an amount equal to the property taxes imposed by the county in 1999 for the county's welfare fund and welfare administration fund **plus the property taxes imposed by the county in 2000 for a county family and children's fund**; divided by

(B) the sum of the maximum permissible property tax levies under IC 6-1.1-18.5 ~~and IC 6-1.1-18.6~~ for all qualifying civil taxing units of the county during the calendar year in which the month falls, and an amount equal to the property taxes imposed by the county in 1999 for the county's welfare fund and welfare administration fund **plus the property taxes imposed by the county in 2000 for a county family and children's fund.**

SECTION 11. IC 6-3.5-7-12, AS AMENDED BY P.L.124-1999, SECTION 1, AND AS AMENDED BY P.L.273-1999, SECTION 74, IS AMENDED AND IS CORRECTED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 12. (a) Except as provided in section 23 of this chapter, the county auditor shall distribute in the manner specified in this section the certified distribution to the county.

(b) Except as provided in subsections (c) and (h) and section 15 of this chapter, the amount of the certified distribution that the county and each city or town in a county is entitled to receive during May and November of each year equals the product of the following:

(1) The amount of the certified distribution for that month; multiplied by

(2) A fraction. The numerator of the fraction equals the sum of the following:

(A) Total property taxes that are first due and payable to the county, city, or town during the calendar year in which the month falls; *plus*

(B) For a county, an amount equal to the property taxes imposed by the county in 1999 for the county's welfare fund and welfare administration fund **and an amount equal to the property taxes imposed by the county in 2000 for the county's family and children's fund.**

The denominator of the fraction equals the sum of the total property taxes that are first due and payable to the county and all cities and towns of the county during the calendar year in which the month falls, plus an amount equal to the property taxes imposed by the county in 1999 for the county's welfare fund and welfare administration fund **and an amount equal to the property taxes imposed by the county in 2000 for the county's family and children's fund.**

(c) This subsection applies to a county council or county income tax council that imposes a tax under this chapter after June 1, 1992. The

body imposing the tax may adopt an ordinance before July 1 of a year to provide for the distribution of certified distributions under this subsection instead of a distribution under subsection (b). The following apply if an ordinance is adopted under this subsection:

(1) The ordinance is effective January 1 of the following year.

(2) The amount of the certified distribution that the county and each city and town in the county is entitled to receive during May and November of each year equals the product of:

(A) the amount of the certified distribution for the month; multiplied by

(B) a fraction. For a city or town, the numerator of the fraction equals the population of the city or the town. For a county, the numerator of the fraction equals the population of the part of the county that is not located in a city or town. The denominator of the fraction equals the sum of the population of all cities and towns located in the county and the population of the part of the county that is not located in a city or town.

(3) The ordinance may be made irrevocable for the duration of specified lease rental or debt service payments.

(d) The body imposing the tax may not adopt an ordinance under subsection (c) if, before the adoption of the proposed ordinance, any of the following have pledged the county economic development income tax for any purpose permitted by IC 5-1-14 or any other statute:

(1) The county.

(2) A city or town in the county.

(3) A commission, a board, a department, or an authority that is authorized by statute to pledge the county economic development income tax.

(e) The state board of tax commissioners shall provide each county auditor with the fractional amount of the certified distribution that the county and each city or town in the county is entitled to receive under this section.

(f) Money received by a county, city, or town under this section shall be deposited in the unit's economic development income tax fund.

(g) Except as provided in subsection (b)(2)(B), in determining the fractional amount of the certified distribution the county and its cities and towns are entitled to receive under subsection (b) during a calendar year, the state board of tax commissioners shall consider only property taxes imposed on tangible property subject to assessment in that county.

(h) In a county having a consolidated city, only the consolidated city is entitled to the certified distribution, subject to the requirements of section 15 of this chapter.

SECTION 12. IC 12-7-2-45 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 45. "County office" refers to a county office of family and children **within the**

division of family and children.

SECTION 13. IC 12-13-5-5, AS AMENDED BY P.L.273-1999, SECTION 80, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 5. (a) Each county auditor shall keep records and make reports relating to the county welfare fund (before July 1, 2001), the family and children's fund (**before July 1, 2002**), and other financial transactions as required under IC 12-13 through IC 12-19 and as required by the division.

(b) All records provided for in IC 12-13 through IC 12-19 shall be kept, prepared, and submitted in the form required by the division and the state board of accounts.

SECTION 14. IC 12-17-3-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 2. (a) This section does not apply to a county department's:

(1) administrative expenses; or

(2) expenses regarding facilities, supplies, and equipment.

(b) Necessary expenses incurred in the administration of the child welfare services under section 1 of this chapter shall be paid out of the ~~county welfare fund or the~~ county family and children's fund. (~~whichever is appropriate~~).

SECTION 15. IC 12-19-1-21, AS ADDED BY P.L.273-1999, SECTION 62, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 21. (a) Notwithstanding any other law, after December 31, 1999, a county may not impose any of the following:

(1) A property tax levy for a county welfare fund.

(2) A property tax levy for a county welfare administration fund.

(b) Notwithstanding any other law, after December 31, 2000, a county may not impose a property tax levy for a county family and children's fund.

SECTION 16. IC 12-19-1-22, AS ADDED BY P.L.273-1999, SECTION 63, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 22. (a) All bonds issued and loans made under IC 12-1-11 (before its repeal) or this article:

(1) before January 1, 2000, that are payable from property taxes imposed under IC 12-19-3 (before its repeal); **or**

(2) before January 1, 2001, that were payable from property taxes imposed under IC 12-19-7-3 (before the elimination of authority to impose a property tax levy under IC 12-9-7-3);

~~(1)~~ are direct general obligations of the county issuing the bonds or making the loans and ~~(2)~~ are payable out of unlimited ad valorem taxes that shall be levied and collected on all taxable property within the county.

(b) Each official and body responsible for the levying of taxes for the county must ensure that sufficient levies are made to meet the principal and interest on the bonds and loans at the time fixed for the payment of the principal and interest, without regard to any other

statute. If an official or a body fails or refuses to make or allow a sufficient levy required by this section, the bonds and loans and the interest on the bonds and loans shall be payable out of the county general fund without appropriation.

SECTION 17. IC 12-19-1.5-6, AS ADDED BY P.L.273-1999, SECTION 94, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2000]: Sec. 6. As used in this chapter, "replacement amount" means the sum of:

(1) the property taxes imposed on the assessed value of property in the allocation area in excess of the base assessed value in 1999 for:

(1) (A) the county welfare fund; and

(2) (B) the county welfare administration fund; and

(2) the property taxes imposed on the assessed value of property in the allocation area in excess of the base assessed value in 2000 for the county family and children's fund.

SECTION 18. IC 12-19-1.5-8, AS ADDED BY P.L.273-1999, SECTION 94, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2000]: Sec. 8. (a) This chapter applies to an allocation area:

(1) in which:

(1) (A) the holders of obligations received a pledge before July 1, 1999, of tax increment revenues to repay any part of the obligations due after December 31, 1999; and

(2) (B) the elimination of a county welfare fund property tax levy or a county welfare administration fund property tax levy adversely affects the ability of the governing body to repay the obligations described in ~~subdivision (1):~~ clause (A); or

(2) in which:

(A) the holders of obligations received a pledge before July 1, 2000, of tax increment revenues to repay any part of the obligations due after December 31, 2000; and

(B) the elimination of a county family and children's fund property tax levy adversely affects the ability of the governing body to repay the obligations described in clause (A).

(b) A governing body may use one (1) or more of the procedures described in sections 9 through 11 of this chapter to provide sufficient funds to repay the obligations described in subsection (a). The amount raised each year may not exceed the replacement amount.

SECTION 19. IC 12-19-1.5-9, AS ADDED BY P.L.273-1999, SECTION 94, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 9. (a) A governing body may, after a public hearing, impose a special assessment on the owners of property that is located in an allocation area to repay:

(1) a bond or an obligation described in ~~section 8~~ section 8(a)(1) of this chapter that comes due after December 31, 1999; or

(2) a bond or an obligation described in section 8(a)(2) of this chapter that comes due after December 31, 2000.

The amount of a special assessment for a taxpayer shall be determined by multiplying the replacement amount by a fraction, the denominator of which is the total incremental assessed value in the allocation area, and the numerator of which is the incremental assessed value of the taxpayer's property in the allocation area.

(b) Before a public hearing under subsection (a) may be held, the governing body must publish notice of the hearing under IC 5-3-1. The notice must state that the governing body will meet to consider whether a special assessment should be imposed under this chapter and whether the special assessment will help the governing body realize the redevelopment or economic development objectives for the allocation area or honor its obligations related to the allocation area. The notice must also name a date when the governing body will receive and hear remonstrances and objections from persons affected by the special assessment. All persons affected by the hearing, including all taxpayers within the allocation area, shall be considered notified of the pendency of the hearing and of subsequent acts, hearings, and orders of the governing body by the notice. At the hearing, which may be adjourned from time to time, the governing body shall hear all persons affected by the proceedings and shall consider all written remonstrances and objections that have been filed. The only grounds for remonstrance or objection are that the special assessment will not help the governing body realize the redevelopment or economic development objectives for the allocation area or honor its obligations related to the allocation area. After considering the evidence presented, the governing body shall take final action concerning the proposed special assessment. The final action taken by the governing body shall be recorded and is final and conclusive, except that an appeal may be taken in the manner prescribed by subsection (c).

(c) A person who filed a written remonstrance with a governing body under subsection (b) and is aggrieved by the final action taken may, within ten (10) days after that final action, file in the office of the clerk of the circuit or superior court a copy of the order of the governing body and the person's remonstrance or objection against that final action, together with a bond conditioned to pay the costs of appeal if the appeal is determined against the person. The only ground of remonstrance or objection that the court may hear is whether the proposed assessment will help achieve the redevelopment or economic development objectives for the allocation area or honor its obligations related to the allocation area. An appeal under this subsection shall be promptly heard by the court without a jury. All remonstrances or objections upon which an appeal has been taken must be consolidated, heard, and determined within thirty (30) days after the time of the filing of the appeal. The court shall hear evidence on the remonstrances or

1 objections, and may confirm the final action of the governing body or
 2 sustain the remonstrances or objections. The judgment of the court is
 3 final and conclusive, unless an appeal is taken as in other civil actions.

4 (d) The maximum amount of a special assessment under this section
 5 may not exceed the replacement amount.

6 (e) A special assessment shall be imposed and collected in the same
 7 manner as ad valorem property taxes are imposed and collected.

8 SECTION 20. IC 12-19-7-3 IS AMENDED TO READ AS
 9 FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 3. (a) A family
 10 and children's fund is established in each county. ~~The fund shall be~~
 11 ~~raised by a separate tax levy (the county family and children property~~
 12 ~~tax levy) that:~~

13 ~~(1) is in addition to all other tax levies authorized; and~~

14 ~~(2) shall be levied annually by the county fiscal body on all~~
 15 ~~taxable property in the county in the amount necessary to raise the~~
 16 ~~part of the fund that the county must raise to pay the items;~~
 17 ~~awards, claims, allowances, assistance, and other expenses set~~
 18 ~~forth in the annual budget under section 6 of this chapter.~~

19 (b) ~~The tax imposed under this section shall be collected as other~~
 20 ~~state and county ad valorem taxes are collected. Notwithstanding any~~
 21 **other law, after December 31, 2000, a county may not impose a**
 22 **property tax levy for the family and children's fund.**

23 (c) The following shall be paid into the county treasury and
 24 constitute the family and children's fund:

25 ~~(1) All receipts from the tax imposed under this section.~~

26 ~~(2) (1) All grants-in-aid; money allocated by the division to the~~
 27 **county** whether received from the federal government or state
 28 government.

29 ~~(3) (2) Any other money required by law to be placed in the fund.~~

30 (d) The fund is available for the purpose of paying expenses and
 31 obligations set forth in the annual budget that is submitted and
 32 approved.

33 SECTION 21. IC 12-19-7-6 IS AMENDED TO READ AS
 34 FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 6. (a) **The judges**
 35 **of the courts with juvenile jurisdiction in the county shall annually**
 36 **compile and submit a proposed budget for children served by the**
 37 **probation department of the county. The judges shall submit the**
 38 **proposed budget to the county director on forms prescribed by the**
 39 **division, not later than March 1 of each year, for the next state**
 40 **fiscal year.**

41 (b) The budget for children served by the probation department
 42 shall contain an estimate of the amount of money that will be
 43 needed by the county office during the state fiscal year to defray
 44 the expenses and obligations of the fund in the payment of:

45 (1) **services for children adjudicated to be delinquent or**
 46 **children for whom a program of informal adjustment has**

1 **been implemented under IC 31-37; and**
 2 **(2) other services related to the services described in**
 3 **subdivision (1);**
 4 **but not including the payment of Title IV-A assistance.**

5 (c) The county director ~~upon the advice of the judges of the courts~~
 6 ~~with juvenile jurisdiction in the county;~~ shall annually compile and
 7 adopt a child services budget, which **must include the budget**
 8 **submitted by the judges under subsection (a). The budget**
 9 **submitted by the county director under this subsection** must be in
 10 a form prescribed by the state board of accounts. ~~The budget may not~~
 11 ~~exceed the levy limitation set forth in IC 6-1.1-18.6.~~ **division.**

12 ~~(b)~~ (d) The **child services** budget must contain an estimate of the
 13 amount of money that will be needed by the county office during the
 14 **next state** fiscal year to defray the expenses and obligations incurred
 15 by the county office in the payment of services for children adjudicated
 16 to be children in need of services or delinquent children and other
 17 related services, **including amounts necessary to implement the**
 18 **county's early intervention plan approved under IC 31-34-24 and**
 19 **IC 31-37-24,** but not including the payment of ~~AFDC.~~ **Title IV-A**
 20 **assistance.**

21 SECTION 22. IC 12-19-7-7 IS AMENDED TO READ AS
 22 FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 7. (a) ~~The county~~
 23 ~~director shall;~~ with the assistance of the judges of courts with juvenile
 24 jurisdiction in the county and at the same time the budget is compiled
 25 and adopted; recommend to the division the tax levy that the director
 26 and judges determine will be required to raise the amount of revenue
 27 necessary to pay the expenses and obligations of the county office set
 28 forth in the budget under section 6 of this chapter. However, the tax
 29 levy may not exceed the maximum permissible levy set forth in
 30 ~~IC 6-1.1-18.6 and the budget may not exceed the levy limitation set~~
 31 ~~forth in IC 6-1.1-18.~~

32 ~~(b)~~ After the county budget has been compiled, the county director
 33 shall submit a copy of the budget ~~and the tax levy recommended by the~~
 34 ~~county director;~~ and the judges of courts with juvenile jurisdiction in
 35 the county; to the division **not later than April 1.** The division shall
 36 examine the budget ~~and the tax levy~~ for the purpose of determining
 37 whether, in the judgment of the division,

38 (1) the appropriations requested in the budget will be adequate to
 39 defray the expenses and obligations **that will be** incurred by the
 40 county office in the payment of child services for the next fiscal
 41 year. ~~and~~

42 (2) the tax levy recommended will yield the amount of the
 43 appropriation set forth in the budget.

44 **The budget submitted under this section is not subject to the**
 45 **provisions of IC 6-1.1-17 and IC 6-1.1-18.**

46 SECTION 23. IC 12-19-7-8 IS AMENDED TO READ AS

1 FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 8. (a) The
 2 division may do **any of** the following after examining a budget
 3 submitted by the county ~~office:~~ **director:**

4 (1) Increase or decrease the amount of the budget or an item of
 5 the budget. ~~subject to the maximum levy set forth in~~
 6 ~~IC 6-1.1-18.6.~~

7 (2) Approve the budget as compiled by the county director. ~~and~~
 8 ~~judges of courts with juvenile jurisdiction in the county.~~

9 (3) Recommend the increase or decrease of the tax levy; subject
 10 to the maximum levy set forth in ~~IC 6-1.1-18.6.~~

11 (4) Approve the tax levy as recommended by the county director
 12 and judges of courts with juvenile jurisdiction in the county.

13 **(b) The total amount of all approved child services' budgets may**
 14 **not exceed the total amount appropriated for child services for the**
 15 **applicable state fiscal year.**

16 SECTION 24. IC 12-19-7-11 IS AMENDED TO READ AS
 17 FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 11. ~~In September~~
 18 ~~of each year, at the time provided by law;~~ (a) The county fiscal body
 19 shall ~~do the following:~~

20 ~~(1)~~ make the appropriations out of the family and children's fund
 21 that are:

22 ~~(A)~~ (1) based on the budget as ~~submitted;~~ **approved by the**
 23 **division;** and

24 ~~(B)~~ (2) necessary to maintain the child services of the county
 25 for the next **state** fiscal year. ~~subject to the maximum levy set~~
 26 ~~forth in IC 6-1.1-18.6.~~

27 (2) Levy a tax in an amount necessary to produce the appropriated
 28 money.

29 **(b) The division shall make advances to the county family and**
 30 **children's fund to ensure that the amounts deposited in the county**
 31 **family and children's fund are adequate to meet the expenses that**
 32 **are to be paid from the fund. Amounts necessary to make the**
 33 **advances under this subsection are appropriated from the state**
 34 **general fund.**

35 **(c) The provisions of IC 6-1.1-18 concerning appropriations do**
 36 **not apply to appropriations of money from a county family and**
 37 **children's fund.**

38 **(d) Notwithstanding IC 36, a county is not required to publish**
 39 **notice of any claim or allowance that will be paid from the county**
 40 **family and children's fund.**

41 SECTION 25. IC 12-19-7-11.1 IS AMENDED TO READ AS
 42 FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 11.1. (a) The
 43 judges of the courts with juvenile jurisdiction in the county and the
 44 county director shall meet with the ~~county fiscal body~~ **county's child**
 45 **protection team established under IC 31-33-3** at a public meeting

46 ~~(1) in April; and~~

(2) after June 30 and before October 1;
in before April 1 of each year.

(b) At a meeting required in subsection (a), the county director **and judges with juvenile jurisdiction** shall present to the county fiscal body and the judges the following reports: **information:**

(1) Expenditures made

(A) during the ~~immediately preceding calendar quarter~~ **current state fiscal year** from the family and children's fund in comparison to ~~one-fourth (1/4)~~ of the budget and appropriations approved by the ~~county fiscal body~~ **division** for the calendar year. ~~and~~

(B) from the fund in the corresponding calendar quarter of each of the two (2) preceding calendar years.

(2) Obligations incurred ~~through the end of the immediately preceding calendar quarter~~ **during the current state fiscal year** that will be payable from the family and children's fund during the remainder of the ~~calendar~~ **current state fiscal year**. ~~or in any subsequent calendar year.~~

(3) The number of children, by category, for whom the family and children's fund was required to provide funds for services during the ~~immediately preceding calendar quarter;~~ **current state fiscal year**, in comparison to the corresponding calendar quarter of each of the two (2) ~~preceding calendar years~~ **preceding the current state fiscal year.**

(4) The number and type of out-of-home placements, by category, for which the family and children's fund was required to provide funds for foster home care or institutional placement, and the average daily, weekly or monthly cost of out of home placement care and services by category, during the ~~immediately preceding calendar quarter;~~ **current state fiscal year**, in comparison to the corresponding calendar quarter of each of the two (2) ~~preceding calendar years~~ **preceding the current state fiscal year.**

(5) The number of children, by category, for whom the family and children's fund was required to provide funds for services for children residing with the child's parent, guardian or custodian (other than foster home or institutional placement), and the average monthly cost of those services, during the ~~immediately preceding calendar quarter;~~ **current state fiscal year**, in comparison to the corresponding calendar quarter for each of the two (2) ~~preceding calendar years~~ **preceding the current state fiscal year.**

(c) In preparing the ~~reports~~ **information** described in subsection (b), the county director **and judges** may use the best ~~information~~ **data** reasonably available from the records of the ~~courts,~~ the county office, and the ~~county family and children's fund for calendar years before 1998;~~ **division.**

(d) At ~~each~~ **the** meeting described in subsection (a), the ~~county fiscal body~~, judges and county director may

(1) discuss and suggest procedures to provide child welfare services in the most effective and cost-efficient manner. ~~and~~

(2) ~~consider actions needed, including revision of budgeting procedures, to eliminate or minimize any anticipated need for short term borrowing for the family and children's fund under any provisions of this chapter or IC 12-19-5.~~

SECTION 26. IC 12-19-7-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 15. (a) If at any time the county director determines that the family and children's fund is exhausted or will be exhausted before the close of a **state** fiscal year, the county director shall prepare an estimate and statement showing the amount of money, in addition to the money already made available, that will be necessary to defray the expenses of the county office and pay the obligations of the county office, excluding administrative expenses and facilities, supplies, and equipment expenses for the county office, in the administration of the county office's activities for the unexpired part of the **state** fiscal year.

(b) The county director shall do the following:

(1) Certify the estimate and statement to the ~~county executive~~. **director.**

(2) File ~~the estimate and a~~ statement with the ~~county auditor~~. **director concerning:**

(A) **the reasons why the family and children's fund is exhausted or will be exhausted; and**

(B) **what actions have been taken by the county office to avoid the exhaustion of the fund.**

SECTION 27. IC 12-19-7-21.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2001]: **Sec. 21.5. Notwithstanding any other law, the state shall fund one hundred percent (100%) of the programs, services, and activities paid from county family and children's fund property tax levies before January 1, 2001.**

SECTION 28. IC 36-2-6-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 3. (a) This section does not apply to **the following:**

(1) Claims for salaries fixed in a definite amount by ordinance or statute, per diem of jurors, and salaries of officers of a court.

(2) **Claims that will be paid from a county family and children's fund.**

(b) The county auditor shall publish all claims that have been filed for the consideration of the county executive and shall publish all allowances made by courts of the county. Claims filed for the consideration of the executive shall be published at least three (3) days before each session of the executive, and court allowances shall be

published at least three (3) days before the issuance of warrants in payment of those allowances. In publication of itemized statements filed by assistant highway supervisors for consideration of the executive, the auditor shall publish the name of each party and the total amount due each party named in the itemized statements. Notice of claims filed for consideration of the county executive must state their amounts and to whom they are made. Claims and allowances subject to this section shall be published as prescribed by IC 5-3-1, except that only one (1) publication in two (2) newspapers is required.

(c) A member of the county executive who considers or allows a claim, or a county auditor who issues warrants in payment of allowances made by the county executive or a court of the county, before compliance with subsection (b), commits a Class C infraction.

(d) A county auditor shall publish one (1) time in accordance with IC 5-3-1 a notice of all allowances made by a circuit or superior court. The notice must be published within sixty (60) days after the allowances are made and must state their amount, to whom they are made, and for what purpose they are made.

SECTION 29. THE FOLLOWING ARE REPEALED [EFFECTIVE JANUARY 1, 2001]: IC 6-1.1-18.6; IC 12-19-5; IC 12-19-7-4; IC 12-19-7-5; IC 12-19-7-9; IC 12-19-7-10; IC 12-19-7-16; IC 12-19-7-17; IC 12-19-7-18; IC 12-19-7-19; IC 12-19-7-20; IC 12-19-7-21; IC 12-19-7-22; IC 12-19-7-23; IC 12-19-7-24; IC 12-19-7-25; IC 12-19-7-26; IC 12-19-7-27; IC 12-19-7-28; IC 12-19-7-29; IC 12-19-7-30; IC 12-19-7-31; IC 12-19-7-32; IC 12-19-7-33.

SECTION 30. [EFFECTIVE JULY 1, 2000] (a) **The division of family and children shall conduct a hearing on the claims payment process for county family and children's funds.**

(b) **The division shall submit a report to the governor and the legislative council before January 1, 2001. The report must include a recommendation concerning whether the payment of claims for children's services is to be performed in a centralized or decentralized manner.**

(c) **This SECTION expires January 1, 2003."**

Renumber all SECTIONS consecutively.

(Reference is to HB 1235 as printed January 27, 2000.)

Representative Dumezich